

**IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF NEW YORK**

JTH TAX LLC d/b/a LIBERTY TAX  
SERVICE and SIEMPRETAX+ LLC,

*Plaintiffs,*

v.

MICHAEL CYBULSKI, MC TAX LLC,  
EMPIRE TAX SERVICES, INC. and  
NAYELI CORIA,

*Defendants.*

Case No.: 1:21-cv-04716

**AGREED-TO MONETARY JUDGMENT AND  
FINAL PERMANENT INJUNCTIVE ORDER**

This Agreed-To Monetary Judgment and Final Permanent Injunctive Order is entered pursuant to the Court's authority under the Federal Rules of Civil Procedure and statutory authority, including the Defend Trade Secrets Act, 18 U.S.C. §1836(b)(3)(A):

WHEREAS, Plaintiffs JTH Tax LLC and SiempreTax+ LLC ("Plaintiffs") filed a Complaint against Defendants Michael Cybulski, Empire Tax Services, Inc., MC Tax LLC, and Nayeli Coria, on May 27, 2021 (ECF 7);

WHEREAS, on May 18, 2022, this Court granted Plaintiff's Motion for Preliminary Injunction against Defendants Michael Cybulski, MC Tax, and Empire Tax. (ECF 54);

WHEREAS, on May 9, 2024, Plaintiffs moved for entry of default judgment against Defendant Nayeli Coria (ECF 73), and on July 9, 2024, this Court entered a Final Consent Order and Judgment Against Defendant Nayeli Coria Only (ECF 81);

WHEREAS, the remaining parties (other than Defendant Coria, against whom judgment already entered) have reached an agreement to settle all claims and requests for injunctive relief in the lawsuit, contingent on the Court entering this Agreed Final Order and Judgment; and

WHEREAS, the Court has reviewed Plaintiffs' Complaint, Motion for Preliminary Injunction and supporting papers, as well as Plaintiff's Pretrial Order and Pretrial Memorandum filed in anticipation of trial, and finds that Plaintiffs ~~have established a right to a monetary judgment and permanent injunctive relief as set forth herein;~~ *is fair, reasonable and adequate*

It is therefore ORDERED that:

1. Judgment is entered in favor Plaintiff JTH Tax LLC and against the Defendants Michael Cybulski and MC Tax LLC on Counts One, Three, Four, and Five of Plaintiffs' Complaint (for breach of franchise agreements, promissory notes, a mutual termination agreement, and Mr. Cybulski's guaranties), in the total amount of \$1,600,000.00, inclusive of prejudgment interest, for which Defendants Michael Cybulski and MC Tax LLC ("Defendants") shall be jointly and severally liable.

2. Judgment is entered in favor Plaintiff JTH Tax LLC and against the Defendants on Count Seven of Plaintiffs' Complaint (for violation of the Defend Trade Secrets Act).

3. Defendants, and all those acting in concert with them, are permanently enjoined from misappropriating, using or disclosing Liberty's Confidential Information. "Confidential Information" shall include Liberty's marketing plans, business plans, financial information and records, operation methods, personnel information, computer databases and proprietary software programs, drawings, designs, information regarding product development, customer lists, or other commercial or business information and any other information not available to the public generally.

4. Defendants, and all those acting in concert with them, are permanently enjoined from accessing any of Liberty's computer systems or databases.

5. The Court shall retain jurisdiction to enforce this Order.

IT IS SO ORDERED.

Dated: December 5, 2024

The Clerk of the Court shall  
mark this action closed and all  
pending motions denied as moot.

SO ORDERED:

  
LORETTA A. PRESKA, U.S.D.J.

HON. LORETTA A. PRESKA  
UNITED STATES DISTRICT JUDGE